IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 108 of 1988

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH

and

Hon'ble MR.JUSTICE D.A.MEHTA

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1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME TAX

Versus

I G BELLINI

Appearance:

MR MANISH R BHATT for Petitioner No. 1
MR JP SHAH for Respondent No. 1

CORAM : MR.JUSTICE M.S.SHAH
and
MR.JUSTICE D.A.MEHTA

Date of decision: 17/09/2001

ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In this reference at the instance of the revenue, the following questions have been referred for the opinion of this Court in respect of assessment year 1978-79 :-

"1. Whether, the Appellate Tribunal has been right in law in confirming the order of the Commissioner of Income-tax (Appeals) in deleting (i) Rs.2,73,750/- representing remittance in foreign currency treated as salary income, (ii) Rs.14,400/- being housing perquisites and (iii) Rs.2,700/- being perquisites on account of motor car expenses ?

2. Whether, the Appellate Tribunal has been right in law in confirming the view taken by the Commissioner of Income-tax (Appeals) that the assessee was entitled to standard deduction under Section 16(i) of the Income-tax Act, 1961 as against Rs.1000/- ? "

2. We have heard the learned Counsel for the parties. The learned Counsel points out that the controversy raised herein is concluded in favour of the assessee as per the decision of this Court in I.T.R. No.1 of 1984 between the same parties. It is reported in 237 ITR 336.

3. In view of the above decision, we answer question No.1 in the affirmative i.e. in favour of the assessee and against the revenue.

4. Question No.2 is consequential and accordingly, we answer question No.2 also in the affirmative i.e. in favour of the assessee and against the revenue.

5. The Reference accordingly stands disposed of with no order as to costs.

(M.S.Shah, J) (D.A.Mehta, J)

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'Bhavesh'
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